IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH, NAGPUR.

INCOME TAX REFERENCE NO. 1 OF 2001.

Commissioner of Income Tax .vs. M/s. Mohammad Yusuf Abdul Karim

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrars orders.	Court's or Judge's orders.

CORAM: J.P. DEVADHAR & B.P. DHARMADHIKARI, JJ.

DATED : JUNE 25, 2007.

Mr. A.S. Jaiswal, learned Counsel for the revenue, states that the tax effect involved herein is Rs.1,34,380/-.

In view of the smallness of the tax effect and in the light of judgment of this Court in the case of **C.I.T. .vs. Pithwa Engineering Works reported in 276 I.T.R. 519,** the reference is returned unanswered.

JUDGE. **JUDGE.**

J.